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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK X	
In re: FROZEN FOODS PARTNERS, LLC	Chapter 11 Case No.: 21-11897-MG
Debtor.	

BALANCE SHEETS FOR THE SIX MONTH PERIOD ENDING JUNE 30, 2021¹

¹ The balance sheets annexed hereto reflect the financial condition of the Debtor for a period under which prior management was in control of its financial affairs and is presented as reported by prior management. New management has not tested or verified the information reported herein and, therefore, cannot attest to the accuracy of the information contained in the balance sheets.

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Account - Balance to Date	Begin Balance	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	IUN 2021
CURRENT ASSETS							
1-01000 Deposit LOC Washington	\$.00		•	•	\$.00	•	\$.00
1-02000 Deposit Wells Fargo	\$.00			•	\$.00		\$.00
1-02001 FFP-WF Old Ops Act	\$.00				\$.00		\$.00
1-02002 FFP-Old WF LB	\$.00	•		•	\$.00	•	\$.00
1-02100 Intercompany Act	\$.00	•	•	•	\$.00	•	\$.00
1-03000 Petty Cash-KY	\$3,000.00	. ,			\$3,000.00	. ,	\$3,500.00
1-03001 Petty Cash-NJ	\$1,000.00				\$1,000.00		\$1,000.00
1-03002 Petty Cash-FL	\$500.00		\$500.00		\$500.00	\$500.00	\$500.00
1-03300 Due from HC	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-03400 Suntrust Lockbox - Lighthouse	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-03500 Cash-Signature Bank-OP-0737	\$.00	•	•	•	\$.00	•	\$.00
1-03550 Cash-Signature Bank- OP-9266	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-03600 Cash-Wells Fargo-Op91260	\$4,778.54	\$41,540.90	\$75,386.46	\$236,913.71	\$152,179.71	\$41,570.91	\$239,087.52
1-03700 Cash-Wells Fargo-Payroll-9113	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-03701 Bank United - Summar	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-03800 Cash-Wells Fargo- Lockbox-91252	\$3,462.63	\$78,193.86	\$30,893.55	\$.00	\$39,428.80	\$108,694.60	\$.00
1-03900 Cash-Old National BK O.P-2797	\$722.54	\$432.61	\$311.84	\$155.60	\$746.81	\$630.50	\$2,188.73
1-04000 Accounts Receivable-KY	\$3,243,676.02	\$3,223,836.51	\$3,229,948.72	\$3,343,088.60	\$2,881,425.12	\$2,662,873.31	\$2,857,054.24
1-04001 Bill On Hold Sales	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-04002 A/R Allowance Acct.	-\$100,000.00	-\$100,000.00	-\$100,000.00	-\$100,000.00	-\$100,000.00	-\$100,000.00	-\$100,000.00
1-04100 Acct Rec Allow For Doubtful Accts	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-05000 Accounts Receivable-Other	\$276,466.72	\$269,410.72	\$273,296.14	\$273,702.56	\$274,059.98	\$274,059.98	\$251,998.33
1-05001 RecEmply-A/R KY	\$10,363.95	\$11,288.61	\$12,308.32	\$13,098.38	\$11,543.44	\$12,217.35	\$12,886.57
1-05550 Reserve for Merchandising	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-05600 Pre Partition Write Offs	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-05650 Post Partition Write Offs	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-06000 Accounts Receivable-Prepaid	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-10000 Prepaid Expenses-Insurance	\$47,093.08	\$39,801.50	\$92,134.12	\$91,903.54	\$84,611.96	\$77,320.38	\$70,028.80
1-10001 PrepaidExpenses-Closing Fees	\$23,000.00	\$21,083.46	\$19,166.92	\$17,250.38	\$15,333.84	\$13,417.30	\$11,500.76
1-10002 PrepaidExpenses-Other	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-11000 Prepaid Slotting Fees	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-12000 Pre-Paid Purchase orders	\$25,713.29	\$25,713.29	\$25,713.29	\$25,713.29	\$25,713.29	\$25,713.29	\$25,713.29
	\$3,539,776.77	\$3,615,801.46	\$3,663,659.36	\$3,906,326.06	\$3,389,542.95	\$3,121,497.62	\$3,375,458.24
DEFERRED TAXES							
1-13000 Deferred Taxes	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-13100 Income Tax Rec/Pay	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$3,000.00
1-13200 Income Tax Rec/Pay	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
· •	\$.00				\$.00		\$3,000.00
INVENTORY	•	·	•	·	•	,	. ,
1-20001 Inventory - Finished Goods	\$2,970,450.03	\$2,798,854.88	\$2,967,513.48	\$2,903,479.81	\$2,764,585.37	\$2,844,316.89	\$2,626,926.98
1-20002 Inventory-FG-on Hold	\$.00				\$.00		\$.00

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1-21001 Inventory - Bulk and Raw Product	\$1,876,171.07	\$1,936,179.29	\$1,409,052.33	\$1,464,342.03	\$1,306,203.65	\$1,406,451.10	\$1,566,166.33
1-22000 Inventory - Packaging	\$790,791.77	\$866,164.68	\$851,116.63	\$806,201.69	\$845,958.61	\$830,669.46	\$896,725.20
1-25001 Inventory - Work in Process	\$35,949.88	\$35,551.16	\$35,383.40	\$35,126.34	\$35,069.83	\$34,872.11	\$34,518.35
1-25100 Inventory - Adjustments	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-25200 WH & Adj Cost	\$133,000.00	\$133,000.00	\$133,000.00	\$133,000.00	\$133,000.00	\$133,000.00	\$133,000.00
•	\$5,806,362.75	\$5,769,750.01	\$5,396,065.84	\$5,342,149.87	\$5,084,817.46	\$5,249,309.56	\$5,257,336.86
OTHER ASSETS							
1-60000 Fix AssetAdministration	\$310,277.10	\$310,277.10	\$310,277.10	\$310,277.10	\$310,277.10	\$310,277.10	\$310,277.10
1-61000 Fix Asset-Plant Equip-Leases	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-62000 Fix Asset-Warehouse Equip-Leases	\$235,828.48	\$235,828.48	\$235,828.48	\$235,828.48	\$235,828.48	\$235,828.48	\$235,828.48
1-63000 Fix AssetLeasehold Improvements	\$2,526,618.29	\$2,526,618.29	\$2,526,618.29	\$2,526,618.29	\$2,526,618.29	\$2,526,618.29	\$2,526,618.29
1-64000 Fix Asset-Prod Equipment	\$2,580,486.13	\$2,585,136.34	\$2,589,795.93	\$2,589,795.93	\$2,589,795.93	\$2,599,544.15	\$2,662,387.36
1-64500 Fix Asset-Warehouse Equip	\$.00	\$.00	\$2,496.72	\$2,496.72	\$2,496.72	\$2,496.72	\$2,496.72
1-64600 Fix Asset-Relocation	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-64700 Fix Asset-Building	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-64800 Fix Asset-Furniture & Fixtures	\$3,758.19	\$3,758.19	\$3,758.19	\$3,758.19	\$3,758.19	\$3,758.19	\$3,758.19
1-64900 Fix Asset - QA Lab	\$4,584.95	\$4,584.95	\$4,584.95	\$4,584.95	\$4,584.95	\$4,584.95	\$4,584.95
1-65000 Fix Asset-WIP	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-65550 Fix Asset-Equipment Not In Service	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-70000 Pre-Paid Other	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-75000 Pre-Paid Merchandising	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-80000 Accum DeprecAdministration	-\$285,786.39	-\$285,984.95	-\$286,183.51	-\$286,382.07	-\$286,580.63	-\$286,779.19	-\$286,977.75
1-81000 Accum Deprec-Plant Equip-Leases	-\$2,228,908.59	-\$2,275,408.59	-\$2,321,908.59	-\$2,368,408.59	-\$2,414,908.59	-\$2,461,408.59	-\$2,507,908.59
1-82000 Accum Deprec-Warehouse Equip-Leases	-\$157,695.29	-\$158,381.53	-\$159,067.77	-\$159,754.01	-\$160,440.25	-\$161,126.49	-\$161,812.73
1-83000 Accum DeprecLeashold Improvements	-\$1,518,611.24	-\$1,539,444.24	-\$1,560,277.24	-\$1,581,110.24	-\$1,601,943.24	-\$1,622,776.24	-\$1,643,609.24
1-84000 Accum Deprec-Plant Equip	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-85000 Accum Deprec-Warehouse Equip	-\$.01	-\$.01	-\$.01	-\$.01	-\$.01	\$.00	\$.00
1-86000 Accum Deprec-Q C Lab	-\$4,584.94	-\$4,584.94	-\$4,584.94	-\$4,584.94	-\$4,584.94	-\$4,584.94	-\$4,584.94
1-87000 Accum Deprec-Building	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-88000 Accum Deprec-Furniture & Fixtures	-\$3,758.19	-\$3,758.19	-\$3,758.19	-\$3,758.19	-\$3,758.19	-\$3,758.19	-\$3,758.19
1-89000 Letter of Credit Deposit	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-90000 Deposits	\$310,352.49	\$310,352.49	\$310,352.49	\$310,352.49	\$310,352.49	\$310,352.49	\$310,352.49
1-95000 Goodwill-Intangbl	\$3,768,968.88	\$3,768,968.88	\$3,768,968.88	\$3,768,968.88	\$3,768,968.88	\$3,768,968.88	\$3,768,968.88
1-95001 Accum.Amortz.Intangbl	-\$213,333.36	-\$231,111.14	-\$248,888.92	-\$266,666.70	-\$284,444.48	-\$302,222.26	-\$320,000.04
1-95002 Other Assets -Reorganization G.Exp	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-95003 Intangible Hain Celestial	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00
1-96001 Consumer Relationships	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96002 Tradename	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96003 Workforce	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96004 Deferred Financing Costs	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96101 AA Customer Relationships	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96102 AA Tradename	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
1-96104 AA Deferred Financing Costs	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00

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	\$8,528,196.50	\$8,446,851.13	\$8,368,011.86	\$8,282,016.28	\$8,196,020.70	\$8,119,773.35	\$8,096,620.98
Total Assets	\$17,874,336.02	\$17,832,402.60	\$17,427,737.06	\$17,530,492.21	\$16,670,381.11	\$16,490,580.53	\$16,732,416.08
LIABILITIES							
2-00000 A/P Trade Pre-Petition	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00100 A/P Trade Post Petition	\$2,679,563.80	\$2,835,621.35	\$2,981,042.09	\$2,969,785.42	\$2,902,344.55	\$3,447,194.72	\$3,234,547.25
2-00105 Account Payable - Post Petition	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00110 401(k) Payable	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00111 Fed.W./TxPayable	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00112 Accr.Suid.Tx-Payables	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00113 Health Insurance Payable	\$2,188.34	\$41,321.80	\$36,158.60	\$35,402.29	\$36,056.16	\$2,188.39	\$33,167.36
2-00114 WithOthers-Payable	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00200 Non-Compete Agreement	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00300 Generator Loan Payable	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-00400 Checks in Excess of Bank Balance	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-02000 A/P Other	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-02100 Siena Revolving Loan	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-02101 Summar Financial-Revolving Loan	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-02102 LightHouse Financial Corp.	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-03000 Summar Financial Loan	\$1,657,301.16	\$1,749,057.05	\$1,607,671.00	\$1,673,318.42	\$1,314,434.75	\$1,230,529.07	\$1,352,545.51
2-03005 Iron Horse Receivable Loan	\$3,000,000.00	\$3,000,000.00	\$2,861,412.70	\$2,833,856.70	\$2,800,426.70	\$2,678,962.16	\$2,669,700.73
2-04000 SBA PPP Forgiveable Loan	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-05000 Purchases/Unbilled Payables	\$109,165.91	\$109,165.91	\$109,523.33	\$109,742.02	\$109,742.02	\$109,742.02	\$109,742.02
2-05550 Carlos Pena Acct	\$.00	\$.00	\$50,000.00	\$50,000.00	\$22,400.00	\$19,400.00	\$.00
2-06000 Note Payable - Summar (Interlude)	\$124,510.50	\$180,684.59	\$180,684.59	\$.00	\$.00	\$.00	\$.00
2-20000 Wells Fargo Loan Account	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-20001 Brocap Loan	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-20002 Gordon Brothers Loan	\$508,727.00	\$508,727.00	\$508,261.00	\$508,727.00	\$433,453.00	\$437,587.00	\$437,453.00
2-20003 Genesis Partners LLC	\$123,000.00	\$123,000.00	\$123,000.00	\$123,000.00	\$123,000.00	\$123,000.00	\$123,000.00
2-20004 N/P Hain Celestial	\$1,800,000.00	\$1,800,000.00	\$1,800,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00
2-25000 KS Settlement Loans	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-30000 Capital LeasePlant	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-31000 Capital LeaseWarehouse	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-32000 Capital Lease Building	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-41000 Bill Back Reserve	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-45000 Accrued Expenses	\$200,752.02	\$221,619.95	\$198,508.04	\$220,370.36	\$216,850.74	\$199,191.43	\$235,499.02
2-45500 Accrued Rental	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-45550 S&S - Accrued Expenses	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-46000 Repack/1st Month's S&H Accrual	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-46500 Freight Accrual	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-47000 Accrued Payroll	\$17,122.89	\$27,657.21	\$13,001.06	\$38,357.91	-\$14,749.48	-\$9,544.30	\$15,433.70
2-48000 Insurance Reserve (Wkrs Comp)	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
2-49000 Bonus Reserve	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
	Ţ.00	Ţ. 30	7.50	Ţ. 30	7.50	7.50	7.00

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2 40040 Par / Par Par Par I Control	ć 00						
2-49010 Pen/Bon Res-Prod Super	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-49020 Pen/Bon Res-WH Super	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-49100 Merch Reserve	\$7,462.81	\$7,462.81	\$7,462.81	\$7,462.81	\$7,462.81	\$7,462.81	\$7,462.81
2-49200 Bulk Freight Accrual	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-49201 Rosetto Bulk Freight Accrual	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-49300 Disputed Uncollected Balances	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-50000 General Reserve	-\$148,767.38	-\$272,522.61	-\$274,235.05	-\$260,035.21	-\$285,773.24	-\$173,159.92	-\$280,415.62
2-70000 Deferred Tax	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-75000 OBS Intercompany Adjustments	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
	\$10,096,027.05	\$10,346,795.06	\$10,217,490.17	\$9,924,987.72	\$9,280,648.01	\$9,687,553.38	\$9,553,135.78
OTHER LIABILITIES							
2-80000 Accrued Transactions Costs	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-85000 Warrant Liability	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
2-86000 Subordinated Notes	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
3-10040 Subordinated Debt	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
3-10050 Debt Discount	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
3-13000 Class A Perferred Equity	\$4,676,941.87	\$4,676,941.87	\$4,676,941.87	\$5,276,941.87	\$5,276,941.87	\$5,276,941.87	\$5,276,941.87
3-13500 Class B Preferred Equity	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$750,000.00
3-19000 Earnings to Date	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
3-20000 Retained Earnings	\$3,101,367.10	\$3,101,367.10	\$3,101,367.10	\$3,101,367.10	\$3,101,367.10	\$3,101,367.10	\$3,101,367.10
3-21000 Distributions	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
	\$7,778,308.97	\$7,778,308.97	\$7,778,308.97	\$8,378,308.97	\$8,378,308.97	\$8,378,308.97	\$9,128,308.97
Current Period Retained Earnings	\$.00	-\$292,701.43	-\$568,062.08	-\$772,804.48	-\$988,575.87	-\$1,575,281.82	-\$1,949,028.67
Total Liabilities & Equity	\$17,874,336.02	\$17,832,402.60	\$17,427,737.06	\$17,530,492.21	\$16,670,381.11	\$16,490,580.53	\$16,732,416.08